IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 12TH DECEMBER 2007 / 21ST AGRAHAYANA 1929

WP(C).No. 15737 of 2004(W)

PETITIONER:

K.M.KRISHNAN S/O. AMBUNHI,
KANDANMOOLA HOUSE, CHALAKKADAVU,
P.O.MAD, NILESHWAR.

BY ADV. SRI.A.K.ABDUL AZEEZ

RESPONDENTS:
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1. THE TAXATION OFFICER, SUB REGIONAL TRANSPORT OFFICER, KANHANGAD.

2. THE SPECIAL DEPUTY TAHSILDAR, REVENUE RECOVERY, HOSDURG.

3. THE REGIONAL TRANSPORT OFFICER, KASARAGOD.

4. TITUS BENNY S/O. HOHN, MAMOOTTIL HOUSE, IRITTY, KANNUR DISTRICT.

R1 TO R3 BY GOVERNMENT PLEADER SMT. SMITHA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 12/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND RESPONDENT DATED 15.4.2004

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

W.P.C. NO. 15737 OF 2004

Dated this the 12th day of December, 2007

JUDGMENT

Petitioner is challenging recovery proceedings for recovery of arrears of motor vehicle tax in respect of stage carriage bearing registration No. KL-13/A 5166. The arrears is for the period from 1.10.2001 to 31.3.2002. Even though petitioner has a case that vehicle was sold, no sufficient proof is produced in this Court about sale of the vehicle. Moreover Government has granted instalment facility to the petitioner to clear the arrears. Part of the tax is paid by the petitioner either based on instalment facility granted by the Government or under interim orders of this Court. Since petitioner claimed sale of vehicle, this Court even ordered seizure of the vehicle on 22.9.2004. It is not known whether vehicle was seized and if so petitioner could have requested this Court to order sale of the vehicle. Since petitioner has not come forward with proof of sale, the so-called sale by the petitioner was not in accordance with the procedure prescribed in the Motor Vehicles Act. Petitioner is therefore bound to remit tax. W.P. is accordingly dismissed as devoid of any merit.

(C.N. RAMACHANDRAN NAIR)
Judge